(*f*) Pakuthi cutcherries should be housed in Sirkar buildings in central places in each pakuthi; where Government buildings were not available in such places new buildings should be put up at places accessible to all people.

The member next referred to the grant of loans under the Agricultural Loans Regulation and made the following suggestions for revising the present system of issuing the loans.

(*a*) The amount of the loans payable on personal security should be raised from Rs. 200 to Rs. 500.

(*b*) A committee should be appointed in each taluk consisting of the Tahsildar, Agricultural Inspector, Inspector of Co operative Societies, member of the Legislative Council, and member of the Sri Mulam Popular Assembly, to decide questions connected with the issue of loans.

Similarly in the matter of agricultural demonstration farms, the work turned out was very poor for want of a sufficient number of demonstrators. More fruitful results could be achieved in this direction if two or three acres of land in each pakuthi were set apart for demonstration and a man acquainted with local conditions was appointed as demonstrator in charge of the work on this area. The demonstrator should be under the control of an Inspector. The demonstration could be conducted either through the Agricultural Department or through the Co-operative Department. In regard to the choice of lands for the purpose of demonstration, special attention should be paid to the needs of Nanjinad.

Another matter to which the member made reference was the cultivation of manure trees on poramboke lands. In regard to this he suggested that manure trees standing on poramboke lands should be leased out only to the owners of the neighbouring lands.

The member next referred to a local need of the Agasteeswaram taluk, *viz.*, the redistribution of the Marungur and Terur pakuthies. As regards this, he suggested that survey Nos. 1 to 703 might be transferred from the Marungur to the Terur pakuthi and a few survey numbers from the Terur pakuthi be transferred in return to the Marungur pakuthi.

The member also dealt in this connection with the working of village panchayat courts in general and suggested that these courts should be established in villages instead of in towns as at present.

DEWAN'S REPLY: Mr. Kanakku Mathevan Pillai Perumal Pillai, may I request you to send your representation to the Secretary. I see it is written out and the points you have raised will be examined. The large questions you have raised are not such as could be disposed of at a moment's notice.

4. Commutation of tax on Sripandaravaka, Kandukrishi tanatu and Jenmom lands into money.

MR. KANAKKU NARAYANA PILLAI GOVINDA PILLAI (*Member, Neyyattinkara taluk, Group II*) pointed out how the assessment of taxes in kind on Sripandaravaka, Kandukrishi tanatu and Jenmom lands formed an anomalous exception to the general system of assessment followed by the Government. While the tenants of the Pandarapattam and the Kandukrishi pattam lands could pay tax in money, the tentants of the Sripandaravaka, Kandukrishi tanatu and Jenmom lands had to pay the same in kind. This was like fencing a field on three sides and leaving the fourth side open. Besides being an anomaly, the system of payments in kind was a source of great hardship to the tenants. It was often long after the harvesting season that they were asked to pay the tax and they had then to purchase paddy at exhorbitantly high prices, sometimes even rising to the fabulous rate of 9½ and 10 fanams per para. Nor was the collection of the tax in paddy in any way convenient to the Government. The member therefore urged for the commutation into money of the tax on the three kinds of lands referred to *viz.*, Sripandaravaka, Kandukrishi tanatu and Jenmom lands.

DEWAN'S REPLY: Mr. Govinda Pillai, I do not think you were a member of this Assembly last year. But if you had been, you will know that the points you have raised to-day were taken up and final reply given last year. I shall order

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that a copy of the last year's proceedings be placed in your hands. You will then see from page 13, that the whole subject has been decided. Briefly, I might say that Sreepandaravaka and Kandukrishi tanatu lands are entirely on a different footing. They have special needs which require their being dealt with in a special manner. Your figure of speech in which you compared the abolition of taxation in kind generally to the fencing of a compound on three sides and leaving the fourth open is pretty, but is not quite applicable to the case in point.

5. Suggestions for improving the efficiency of the Land Revenue administration.

MR. V. KRISHNASWAMI IYER (*Member, Karunagapally taluk, Group I*) urged for certain changes in the working of the Revenue department. In the first place he suggested that the Taluk Head Accountant should be put in immediate charge of the taluk office and given disciplinary powers over the staff, his designation being changed as Deputy Tahsildar. This, the member said, would tend to help the despatch of business in the taluk office particularly when the Tahsildar was out in camp. Secondly, the member suggested that the treasury work in the taluk office should be entrusted entirely to the Head Clerk whose designation should be changed into 'Samprathi'. This reform would involve an amendment of articles 318 and 319 of the Account Code (Part II) dealing with the control of the treasury by the Tahsildar and the Deputy Tahsildar. This dual control was defective in so far as it was impossible in practice for the Tahsildar to examine the treasury every time he left or returned to head quarters as required by the rules. Nor did the rules require that the examination by the Tahsildar should be made in the presence of the Deputy Tahsildar and the cash balance handed over to him. The rules were also silent about the verification of the large stock of stamps available at every time in the treasury. These defects could be removed by placing the Samprathi in sole charge of the treasury subject to periodical examination, by the Tahsildar, of the cash balance and the stamps in stock.

Another direction in which the member suggested certain changes was in regard to the inspection of pakuthi cutcherries by Tahsildars and of taluk offices by Dewan Peishkars. The records in the pakuthi cutcherries were not being properly kept and the member suggested that the Tahsildars should be required to visit the pakuthies more frequently than at present and to closely examine the Tandaper accounts and the various other records. Each Tahsildar should be required to be in camp at least for 20 days every month, provision being made for a consolidated T. A. of Rs. 40 or Rs. 50 for a month. He should submit an inspection report every time he inspected a pakuthi and this report should be examined by the higher authorities. For writing his tour journal, the Tahsildar should be furnished with a book in the form prescribed by G. O. No 11569/930 of '17 L. R., dated the 3rd December 1920. Similarly, the Dewan Peishkars should halt in each taluk for 3 or 5 days consecutively at least once in six months and scrutinise the records of the taluk office. They should also inspect the records of at least a few selected pakuthies, with reference to the taluk registers. The minimum number of days which a Dewan Peishkar should devote to circuiting work every month should also be fixed.

Thirdly, the member pointed out that the preservation of records in the taluk office was far from satisfactory. The records clerk was saddled with other items of work, and he was not able to maintain the records properly. There was no regular indexing of files and no proper numbering. The way in which copies of records were granted was equally unsatisfactory, the disposal of applications for copies being more or less left to the discretion of the records clerk.

The next topic taken up by the member was the reduction of kist months. Under the existing rules the tax was collected in four instalments. The list of defaulters and the demand notices had therefore to be prepared four times in the year. With the rise in the number of Tandaper holders the number of defaulters and the number of demand notices also increased. Moreover the more the number of times the tax was collected the more would be the number of coercive cases against the defaulters. Much of this labour could be saved by reducing the number of kist months to two.

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